

Internal Revenue Service
memorandum

date: **AUG 15 1991**

to: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-1086-91
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion that [REDACTED] is not an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

08609

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

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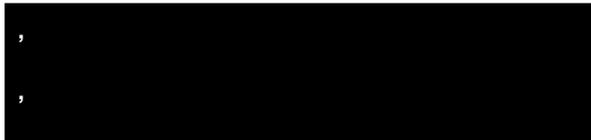
Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

JUN 26 1991

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

A handwritten signature in cursive script, appearing to read "Steven A. Bartholow".

Steven A. Bartholow
Deputy General Counsel

Enclosure

0284B

EMPLOYER STATUS DETERMINATION RATIONALE

[REDACTED], a remanufacturer of bolsters and sideframes, began operations and first hired employees on [REDACTED]. Information about [REDACTED] was furnished by its Vice President, [REDACTED]. [REDACTED] indicated that [REDACTED] percent ([REDACTED]%) of the corporation's customers are railroad companies and that the corporation does not have contracts with its customers, since it works from Purchase Orders. According to [REDACTED], the corporation is not affiliated with any railroad association, is not owned by a railroad company, and shares no directors, principal officers, or employees with a railroad company. [REDACTED] also stated that none of [REDACTED]'s employees work alongside employees of any railroad.

The information furnished by [REDACTED], which is not contradicted by any other evidence in the file on this corporation, indicates that [REDACTED] is not a rail carrier employer within the definition of section 1(a)(1)(i) of the Railroad Retirement Act (RRA) and sections 1(a) and (b) of the Railroad Unemployment Insurance Act (RUIA), since it does not operate a railroad. That information also indicates that [REDACTED] is not an employer within the definition of employer set forth in section 1(a)(1)(ii) of the RRA and section 1(a) of the RUIA, since the information provides no evidence that [REDACTED] is under common control or ownership with one or more rail carrier employers.

It is therefore determined, based upon the uncontroverted evidence available at this time, that [REDACTED] is not an employer under the RRA and the RUIA.